

Internal Revenue Service
memorandum

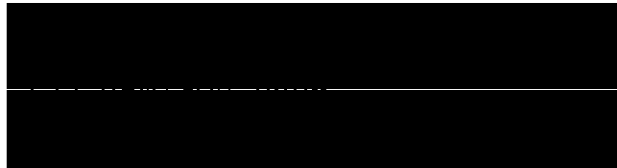
date: JUL 25 1991

to: Director, Internal Revenue Service Center
Kansas City, MO
Attn: Entity Control

from: Technical Assistant
Employee Benefits and Exempt Organizations

subject: CC:EE:3 - TR-45-963-91
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion reached by the Board that [REDACTED] [REDACTED] ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective [REDACTED] the date that the company had ceased operations, no longer had employees, and had disposed of its assets.

(Signed) Ronald L. Moore

RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

cc: Mr. Gary Kuper
Internal Revenue Service
200 South Hanley
Clayton, MO 63105

008877

UNITED STATES OF AMERICA
RAILROAD RETIREMENT BOARD
844 RUSH STREET
CHICAGO, ILLINOIS 60611

BUREAU OF LAW

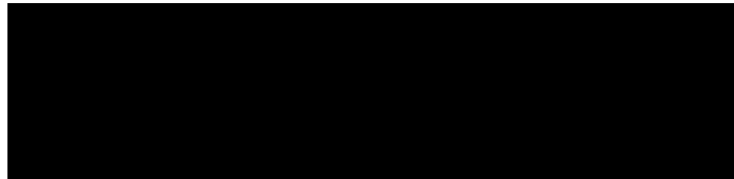
Assistant Chief Counsel
(Employee Benefits and
Exempt Organizations)
Internal Revenue Service
1111 Constitution Avenue., N.W.
Washington, D.C. 20224

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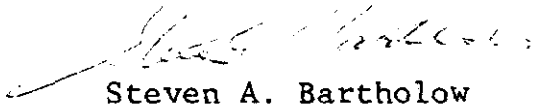
Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,


Steven A. Bartholow
Deputy General Counsel

Enclosure

EMPLOYER STATUS DETERMINATION RATIONALE

The [REDACTED] has been an employer under the Railroad Retirement Act (RRA) and the Railroad Unemployment Insurance Act (RUIA), with service creditable from [REDACTED].

In a letter dated [REDACTED], [REDACTED] Attorney for [REDACTED], stated that [REDACTED] ceased operations on [REDACTED] and that the date on which employees last performed compensated services was [REDACTED]. [REDACTED] stated that the disposition of [REDACTED]'s assets occurred on [REDACTED] and enclosed a Certificate of Dissolution filed with the State of Pennsylvania on [REDACTED].

[REDACTED] was authorized to abandon its entire line of railroad, from [REDACTED], Pennsylvania, a distance of [REDACTED] miles in Interstate Commerce Commission [REDACTED]. [REDACTED] decided [REDACTED].

Based upon the information summarized above, it is determined that [REDACTED] ceased to be an employer under the RRA and the RUIA effective [REDACTED], since as of the close of business on that date, the company had ceased operations, no longer had employees, and had disposed of its assets.